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ABSTRACT

The effort-ability index is a means of drawing together the two concepts of effort (reflected by revenue collections and per pupil expenditures) and ability (both to provide for nonschool expenditure functions and for school purposes) to provide a measure of a local government's need for state assistance. In constructing an effort-ability index for counties and districts, actual collections from nonstate sources are divided by the predicted level of collections from these sources. In constructing the effort-ability index for education, actual per pupil expenditure in the county or school district is divided by the predicted level of per pupil expenditure. The resulting ratio is an index of effort to support education relative to the ability to support it. It is suggested that the state multiply the effort-ability index times the proportion of the educational need provided by the state to determine the amount of aid per pupil that will be distributed to the school districts in an equalization effort. The use of the effort-ability index will aid those districts with a lower ability to collect revenue for educational expenditures. (Author/IRT)

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LOCAL GOVERNMENT ABILITY AND EFFORT IN TAXATION AND EDUCATIONAL FINANCE

A Special Report on

The Tennessee State-Local Tax System

Directed By:

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Prepared For:

Tennessee School Finance Equity Study

Center for Business and Economic Research
College of Business Administration
The University of Tennessee, Knoxville

1978

EA 012 291

FOREWORD

This report is the product of one in a series of studies initiated by the Tennessee School Finance Equity Study Project as part of a detailed review of the State's program for financing the public schools, kindergarten through grade twelve. It contains an analysis of local government ability and effort in taxation and educational finance with an alternative approach to financing public school programs in Tennessee. Neither the findings, the implications, the conclusions, nor the recommendations are necessarily those supported by the Study Project, the State Department of Education, or the Joint Legislative Committee on Elementary/Secondary School Finance all of whom are cooperating in sponsoring the overall study. This report represents a part of a larger body of knowledge which is being gathered by the Study Project so that viable alternatives can be examined and considered upon their merits. This study along with others conducted for the School Finance Equity Study Project is funded by the U.S. Office of Education, Department of Health, Education and Welfare, under Section 842 of P.L. 93-380. However, the opinions expressed do not necessarily reflect the position or policy of the U.S. Office of Education.

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LOCAL GOVERNMENT ABILITY AND EFFORT IN TAXATION AND EDUCATIONAL FINANCE

A Special Report on:

The Tennessee State-Local Tax System
With Reform Proposals

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LOCAL GOVERNMENT ABILITY AND EFFORT IN TAXATION AND EDUCATIONAL FINANCE

Introduction

The guidelines applicable to Section 842, Public Law 93-380, under which The Tennessee School Finance Equity Study is being conducted, provide that "The financial assistance plan shall be financed by a tax system which is equitable." By this, it is recognized that there is a significant relationship between the equity of the state-local tax system and the ability of governments to provide equal access to public services. A school finance program supported by a tax system that fails to recognize the relative tax resources and efforts of different local jurisdictions is likely to cause an inequitable distribution of school support.

Inequities in jurisdictional financial ability and effort and in individual capacity and burdens constitute a major obstacle to the achievement of equal educational opportunity. This fact justifies and practically mandates a complete evaluation of the state-local tax system and of each particular tax in the tax arsenal. Separate and collective effects on jurisdictional ability and effort and the distribution of the tax effort on individual taxpayers (burden related to capacity) should be determined as a guide to possible changes leading to greater tax equity.

In recent decades, there have been numerous ability-effort studies which have attempted to measure the relative efforts of the states to exploit their taxable resources. These efforts have been especially valuable for states in fashioning and evaluating their tax policies and for the federal government in fashioning and evaluating fiscal assistance grants to states. Few moves have been made to measure the capacity and effort of state taxpayers by state on a standard, comparable basis.

Attempts to measure relative local ability and effort have been equally neglected. Much of the reluctance to tackle the problem has been due to the lack of disaggregated data, of the confusion as to what constitutes ability and effort and of uncertainty as to what actually represents taxpaying ability for a local jurisdiction.

With the advent of the interest in intrastate tax equity and uniformity of access to public services, especially education, the measuring of intrastate fiscal disparities and lack of correspondence takes on added significance. Since we have a dual system of government in which both the state and the local jurisdictions have both tax and administrative authority and in which interests and responsibilities overlap, it becomes necessary to measure the ability and effort of both locally and state imposed taxes and to examine their interdependence in tax equity measures.

Fiscal imbalances develop between the levels of government when one level (usually the state) possesses the ability to raise revenue in excess of its expenditure obligations and the other (usually local governments) are in the opposite situation. Fiscal disparities arise between governments on the same level because of the differences among them in the ability to raise funds in relation to their expenditure needs.

Both imbalances and disparities should be measured and corrected in order to achieve an equitable tax system. The vertical imbalances can be corrected by (a) a redistribution of the taxing authority or (b) a series of intergovernmental transfers that match revenues with expenditure obligations. The horizontal disparities problem can be settled by grants that have an equalizing effect. Both redistribution (vertical) and equalization (horizontal) can be incorporated in the same grants.

The tax system should be the first line of defense against maldistribution and inequities. The second and supporting line of defense is state grants to local governments. Considerable dependence must be placed on the second line of defense because of the inability of local governments to employ a broad series of equitable taxes and because of their different capacities to collect revenues.

The presumption is that each local jurisdiction should be required to exert a reasonable and somewhat equal effort in supporting locally administered public services at a minimum adequate level before it is eligible to receive state assistance. Once local jurisdictions have complied with the revenue raising requirements, state financial assistance would be available to grant equal access to public services to all citizens in all jurisdictions. Equal jurisdictional tax effort would be assured for adequate public services. The equalization of individual tax burdens is a separate problem addressed elsewhere.

In order to provide for equity in jurisdictional effort, a measure for jurisdictional ability must be constructed. Absolute ability consists of the value of all taxable resources in the jurisdiction and the revenues that can be extracted therefrom at optimum rates. Because absolute ability cannot be measured, factors representing ability and correlating closely with it must be discovered. If the factors are equally representative in all jurisdictions then comparisons of ability can be made, and collections (effort) can be measured and compared against this ability measure.

The measure of ability can be conceived of in at least two ways. The first and narrowest measure would be the bases (or proxies) of tax sources that are legal and are commonly used in the state, or the potential

taxes from these bases using a uniform set of rates. If a particular tax is legally available and commonly used, it would be potentially available to all. If a tax base is physically available but legally prohibited (e.g., local general sales taxes or income taxes in some states) or limited to selected jurisdictions, it limits the ability of all or some of the local jurisdictions.[1]

A somewhat broader definition of ability would include all potentially taxable resources even though legally and constitutionally prohibited at this point in time. In either case, ability should not be confused with the burden of taxes on resident taxpayers because some of the effort can be exported through interjurisdictional economic transactions.[2] Ability is measured in relation to the available resources within the taxing jurisdiction even though the tax effort is exported. By this definition, the aggregate burden on the resident taxpayers will be less than the jurisdictional tax effort. Individual tax burdens are discussed elsewhere.

Perhaps the most realistic way to attack the problem of measuring comparative ability is first to include only those tax bases legally available and commonly used. This would recognize all current tax prohibitions and limitations such as maximum rates, rate and levy freezes and such. In other words, it would incorporate the current state tax policy toward local governments.

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1. General tax limitations or freezes also reduce ability by limiting the average rate of the taxes.

2. Taxes can also be imported, but the importing jurisdiction has no control over this. Imported taxes are, however, a burden on resident taxpayers.

Second, alternative comparative measures of ability could be computed incorporating either more conservative or more liberal state tax policy toward its subdivisions.

In these ability studies, it is necessary to separate ability for nonschool expenditure functions from ability for school purposes because of the geographic overlap of the jurisdictions. Through statewide equalization of effort in each area, equalization of effort for the aggregate of the two sectors is accomplished.

Ability to Collect Tax Revenue

The ability to collect taxes depends on the economic resources available within the taxing jurisdiction and the power to tax and collect charges that is granted to local jurisdictions by the state government. Per capita income is usually considered to be the primary indicator of ability to pay taxes, but state law precludes the direct taxation of personal income by local governments.

Consequently, per capita property and per capita sales volume are the primary sources of per capita tax revenue for local governments. Property tax and sales tax revenue constitute 55 percent of local government revenue as shown in Table 1.

Another important source of revenue for a local government is federal revenue sharing. These funds can substitute for locally generated funds and are a significant factor in a local government's ability to provide education and other services. In 1975, the average per capita payment was $17.31 in Tennessee.

These ability factors--per capita property value, per capita sales volume and per capita revenue sharing--are combined in the following

equation to predict or show the potential for generating per capita revenue that is available to local governments from sources other than the state government. Other sources of revenue such as miscellaneous fees and charges, payments in lieu of taxes from locally-owned utilities and the Tennessee Valley Authority were also investigated but these contributions proved generally insignificant in predicting per capita total revenue collected by counties from nonstate sources.

The equation that brings these factors together is:

$$\ln TR_c = -3.5785 + \underset{(.20783)}{0.74414} \ln S + \underset{(.12139)}{0.21735} \ln F + \underset{(.21686)}{0.22495} \ln P \qquad (1)$$

TR_c is total revenue per capita from federal and local sources; S is taxable sales volume per capita; F is federal revenue sharing per capita; and P is equalized property value per capita.[3] The standard error for the coefficients is shown in parentheses.

Equation 1 has been utilized to generate the expected or potential per capita revenue for each county that is displayed in column 1 of Table 2. This shows that counties have varying ability to collect revenue. Davidson County is shown to have the highest ability with a potential of $263.71 per capita while Van Buren County has the lowest ability at $54.35 per capita.

Ability to Support Education

Per pupil expenditure is also highly related to ability to collect revenue from sources other than the state government. In this instance,

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3. In recognition of the fact that assessment practices differ between counties in the state, we have utilized the sales ratio studies of the State Board of Equalization to correct for disparities.

we have dropped federal revenue sharing as an explanatory variable since the level of these funds is not within the control of local governments. Equations 2 and 3 are used to predict per pupil expenditure.

$$PPE_c = 564.81 + \underset{(.00268)}{.00805}\ P + \underset{(.00531)}{.0248}\ S \qquad (2)$$

$$PPE_d = 566.29 + \underset{(.00268)}{.00942}\ P + \underset{(.00531)}{.01951}\ S \qquad (3)$$

PPE_c is per pupil expenditure by county; PPE_d is per pupil expenditure by district; P is equalized property per capita; and S is taxable sales volume per capita. The standard error for the coefficients is shown in parentheses.

Equation 2 is used to generate the expected per pupil expenditure in counties as shown in Column 1 of Table 3 and equation 3 is used to generate the expected per pupil expenditure shown in Column 1 of Table 4.

Equation 1 shows the ability of a county to collect revenue from nonstate resources while equations 2 and 3 show the ability of a county and district to provide for education. In both cases, ability is a relative concept. In relation to what other counties or districts are accomplishing, these equations predict what a county or district should be able to accomplish in per pupil expenditures from local resources.

Effort to Collect Revenue and Provide for Education

Actual collections and per pupil expenditures reflect the effort that local governments have made to provide for their own needs. This is an important factor in determining the level of state assistance.

The actual collections alone show the absolute level of effort but this is a concept without policy relevance. A relative measure is

needed to determine whether a local government is more or less burdened than another local government.

Effort-Ability Index

The effort-ability index is a means of drawing together the two concepts of effort and ability to provide a measure of a local government's need for state assistance. In this study, we divide the actual collections from nonstate sources by the predicted level of collections from nonstate sources to construct an effort-ability index for the counties and districts. If a county is collecting a level of revenue per capita equal to the average for a county with its given level of per capita resources, the actual revenue will equal the predicted revenue and the effort-ability index will equal one.

If the county is collecting less than average for the given level of resources, this will be reflected by an effort-ability index of less than one. Above average effort relative to ability is shown by an index greater than one.

The effort-ability index is constructed for education in a similar manner. Actual per pupil expenditure in the county or school district is divided by the predicted level of per pupil expenditure. The resulting ratio is an index of effort to support education relative to the ability to support education.

Using the Effort-Ability Index

The most relevant index to use for distributing state assistance is the ratio of actual per pupil expenditures to expected per pupil expenditures computed for school districts. This ratio ranges from 1.59 in Anderson County, outside the cities of Oak Ridge and Clinton, to 0.74 in

the city of Huntingdon. Anderson County, outside cities, would be expected to provide $632.56 per pupil but actually provides $1,003 per pupil. On the other hand, with greater resources, Huntingdon would be expected to provide $750.34 but provides only $556 per pupil.

The suggested method of use would be that the state multiply the effort-ability index times the proportion of the educational need provided by the state to determine the amount of aid per pupil that will be distributed to school districts.

For example, if the state determines that the average need is $700 per weighted pupil and that the state will provide 80 percent of the cost of education then the state would pay $560 (80 percent of $700) to a district per weighted pupil if the effort-ability index for the district is equal to one.

However, if the district has an effort-ability index of 0.9, the payment per pupil would be 90 percent of $560 or $504. If the ratio exceeds one, the payment per pupil would be correspondingly greater. For example, a district with an index of 1.05 would qualify for $588 (105 percent of $560).

Since the state subsidy, as a percentage of total cost, is quite high, it will be necessary to impose a ceiling on the maximum per pupil payment that the state will provide to any school district. This maximum should probably be about 25 percent greater than the basic supplement. In this example, the state would provide a maximum payment of $560 plus 25 percent of $560 or $700.

A minimum payment per pupil of 25 percent below the basic supplement would also appear justified. This would prevent any extremely low per pupil expenditures from occurring. In this example, $420 would be the minimum payment.

With no limit on the state contribution per pupil, Anderson County, outside cities, would have qualified for a state payment of $890.40 per weighted pupil, while the lowest payment of $414.40 would have gone to Huntingdon.

After the maximum and minimum are imposed, Anderson County School District receives $700 per weighted pupil and Huntingdon receives $420. This reduces the state contribution to Anderson County from 89 percent of the cost to 70 percent and increases the state contribution to Huntingdon from 75 percent of the cost to 76 percent.

On the basis of the 1975 data used in this study, Anderson County, Oak Ridge, Carroll County, Clay County, Davidson-Nashville, Greeneville, and Memphis would be affected by the $700 maximum since these are the only school districts with effort-ability indexes greater than 1.25. Huntingdon school district would be the only district affected by the minimum since all other districts have effort-ability indexes equal to or greater than .75.

The state contribution to the cost of education varies according to the ability of local governments and the effort expended. The percentage of the cost borne by the state is calculated as follows:

$$\frac{\frac{E}{A}}{E}(560) = SP \qquad (4)$$

E is the per pupil expenditure in the district; A is the expected or potential per pupil expenditure in the district derived from equation 3; E/A is the effort-ability index; and SP is the percentage of the total cost that will be contributed by the state.

Equation 4 can be simplified as follows:

$$\frac{(E)\ (560)}{(A)\ (E)} = SP \qquad (4')$$

$$\frac{560}{A} = SP \qquad (4'')$$

Equation 4" shows that the percentage contributed by the state is proportional to the ability of the local district. As the ability to provide for education from local resources increases, the state's percentage of the cost declines. For example, Grainger County has the ability to provide $638.60 per pupil. The state's contribution would be 88 percent $\left(\frac{560}{638.60}\right)$ of the cost. Grainger County actually provided $560 per pupil in 1975. The state's share of this would have been $492.80, leaving $67.20 per pupil to be raised from local sources.

The city of Alcoa had an ability level of $1,091.23 per pupil. This level would make Alcoa eligible for state aid at the rate of 51 percent $\left(\frac{560}{1091.23}\right)$. The district with the low ability, Grainger County, is required to pay 12 percent of the cost of education, while the district with high ability, Alcoa, is required to pay 49 percent of the cost.

Table 4 in column 6 shows the percentage of education costs that would be borne by the state for each district within the state if no maximum or minimum state contributions are specified. The state's contribution would range from 89 percent to 51 percent.

Column 4 shows the state expenditure per pupil. This aid ranges from $890.40 to $414.40. When maximum and minimum levels of $700 and $420 are established, the state percentage of the cost ranges from 88 to 51 percent as shown in column 9.

Evaluation of the Effort-Ability Index

The use of the effort-ability index will clearly aid those districts with a lower ability to collect revenue for educational expenditures. The local government's share of the cost of education varies from 12 percent to 49 percent, depending on ability. In this manner, local government effort and participation is required to generate the local share of costs.

The impact of the effort-ability index can be varied by changing the state base from $560 or by increasing or reducing the maximum and minimum levels of state aid. In addition, annual revisions should be made to take into account the increasing cost of education and changes in the effort and ability of local governments.

The index appears to be well suited for handling the disparate needs of rural and urban districts. Districts with low ability are primarily rural. These districts receive a higher percentage of the cost, but they would reach the maximum level of $700 at a lower per pupil expenditure level than districts with high ability that are primarily urban.

Since the cost of education per pupil is higher in urban districts, this is a good result. Urban districts will be encouraged to provide larger expenditures per pupil than rural districts, but the proportion of the cost paid locally will be higher in the urban districts.

We can illustrate this point by looking at Van Buren County and Chattanooga. Chattanooga would qualify for 73 percent aid and Van Buren County would receive state aid up to an expenditure level of $795.45. Any expenditure above this level would require 100 percent local financing. However, this level would be available at a cost of only $95.45 per pupil from local resources.

Chattanooga, on the other hand, would qualify for state aid up to $958.90. Any expenditure above this would be locally financed. The cost to Chattanooga for this level of per pupil expenditure would be $258.90 from local resources. Thus, Chattanooga would be required to spend more local dollars to receive the maximum $700 state payment than would be required of Van Buren County thereby providing a higher expenditure level for the urban student.

TABLE 1

GENERAL REVENUE OF LOCAL GOVERNMENTS IN TENNESSEE, 1974-75

	Millions of Dollars	Percent of Local Revenue	Percent of Total Revenue
Property Taxes	489.1	41.2	24.3
Sales Taxes	164.9	13.9	8.2
Other Taxes	81.2	6.8	4.0
Charges and Miscellaneous	451.6	38.1	22.4
Total from Local Sources	1,186.8	100.0	59.0
State Transfers	624.1	--	31.0
Federal Transfers	201.9	--	10.0
Total from All Sources	2,012.9	--	100.0

SOURCE: Bureau of the Census, Governmental Finances in 1974-75 (Washington: U.S. Government Printing Office), Table 17.

TABLE 2

PER CAPITA TOTAL REVENUE, EFFORT AND ABILITY, BY COUNTIES

NAME	EFFORT[1]	ABILITY[2]	RATIO
ANDERSON	233.00	157.86	1.48
BEDFORD	99.00	143.26	0.69
BENTON	115.00	139.81	0.82
BLEDSOE	119.00	98.85	1.20
BLOUNT	193.00	169.79	1.14
BRADLEY	181.00	172.65	1.05
CAMPBELL	149.00	169.32	0.88
CANNON	110.00	102.56	1.07
CARROLL	83.00	113.78	0.73
CARTER	145.00	110.93	1.31
CHEATHAM	177.00	102.55	1.73
CHESTER	85.00	146.69	0.58
CLAIBORNE	132.00	103.07	1.28
CLAY	183.00	96.45	1.90
COCKE	176.00	152.93	1.15
COFFEE	204.00	173.99	1.17
CROCKETT	70.00	122.61	0.57
CUMBERLAND	115.00	174.64	0.66
DAVIDSON-NASHVILLE	340.00	263.71	1.29
DECATUR	110.00	122.15	0.90
DEKALB	134.00	115.40	1.16
DICKSON	138.00	173.25	0.80
DYER	230.00	208.28	1.10
FAYETTE	138.00	116.57	1.18
FENTRESS	123.00	131.99	0.93
FRANKLIN	108.00	133.56	0.81
GIBSON	178.00	165.92	1.07
GILES	130.00	156.17	0.83
GRAINGER	86.00	54.58	1.58
GREENE	186.00	152.69	1.22
GRUNDY	130.00	101.19	1.28
HAMBLEN	264.00	224.89	1.17
HAMILTON	351.00	228.22	1.54
HANCOCK	130.00	77.55	1.68
HARDEMAN	97.00	122.80	0.79
HARDIN	151.00	178.24	0.85
HAWKINS	139.00	102.58	1.36
HAYWOOD	138.00	162.57	0.85
HENDERSON	122.00	135.52	0.90
HENRY	124.00	194.96	0.64
HICKMAN	146.00	124.66	1.17
HOUSTON	104.00	100.25	1.04
HUMPHREYS	139.00	172.40	0.81
JACKSON	138.00	96.51	1.43
JEFFERSON	112.00	100.25	1.12
JOHNSON	122.00	86.66	1.41
KNOX	348.00	237.42	1.47
LAKE	170.00	163.97	1.04
LAUDERDALE	121.00	133.68	0.91
LAWRENCE	109.00	172.89	0.63
LEWIS	87.00	143.07	0.61

TABLE 2 (continued)

NAME	EFFORT[1]	ABILITY[2]	RATIO
LINCOLN	170.00	129.94	1.31
LOUDON	163.00	113.83	1.43
MCMINN	197.00	167.04	1.18
MCNAIRY	109.00	144.68	0.75
MACON	112.00	139.53	0.80
MADISON	219.00	226.00	0.97
MARION	130.00	136.89	0.95
MARSHALL	119.00	136.53	0.87
MAURY	131.00	209.86	0.62
MEIGS	142.00	88.85	1.60
MONROE	159.00	138.70	1.15
MONTGOMERY	126.00	146.33	0.86
MOORE	149.00	66.03	2.26
MORGAN	156.00	88.50	1.76
OBION	178.00	192.43	0.93
OVERTON	0.00	0.00	0.00
PERRY	137.00	123.39	1.11
PICKETT	112.00	105.94	1.06
POLK	250.00	125.76	1.99
PUTNAM	116.00	189.83	0.61
RHEA	159.00	135.42	1.17
ROANE	192.00	167.44	1.15
ROBERTSON	123.00	142.97	0.86
RUTHERFORD	213.00	179.91	1.18
SCOTT	170.00	168.76	1.01
SEQUATCHIE	143.00	132.19	1.08
SEVIER	113.00	228.89	0.49
SHELBY	488.00	229.44	2.13
SMITH	101.00	137.75	0.73
STEWART	140.00	99.41	1.41
SULLIVAN	247.00	211.36	1.17
SUMNER	121.00	133.21	0.91
TIPTON	189.00	149.54	1.26
TROUSDALE	132.00	253.94	0.52
UNICOI	132.00	110.21	1.20
UNION	102.00	77.04	1.32
VAN BUREN	113.00	54.35	2.08
WARREN	112.00	148.15	0.76
WASHINGTON	177.00	170.02	1.04
WAYNE	135.00	120.54	1.12
WEAKLEY	138.00	145.96	0.95
WHITE	120.00	163.90	0.73
WILLIAMSON	184.00	133.51	1.38
WILSON	127.00	125.72	1.01

NOTE: These figures exclude state aid revenues; insufficient data was available for Overton County.

SOURCE: 1. Tennessee Taxpayers Association, The 1975 Survey of County, City and Town Government, November 1, 1976, pp. 46-47.

2. Calculated from data found in Appendix 1.

TABLE 3

PER PUPIL EXPENDITURES, EFFORT AND ABILITY, BY COUNTIES

NAME	EFFORT[1]	ABILITY[2]	RATIO
ANDERSON	1029.00	700.86	1.47
BEDFORD	615.00	685.66	0.90
BENTON	622.00	700.04	0.89
BLEDSOE	663.00	658.82	1.01
BLOUNT	752.00	726.98	1.03
BRADLEY	703.00	717.82	0.98
CAMPBELL	669.00	687.44	0.97
CANNON	652.00	655.84	0.99
CARROLL	682.00	678.88	1.00
CARTER	749.00	652.84	1.15
CHEATHAM	566.00	687.53	0.82
CHESTER	562.00	695.35	0.81
CLAIBORNE	692.00	663.91	1.04
CLAY	903.00	650.35	1.39
COCKE	610.00	694.64	0.88
COFFEE	724.00	713.71	1.01
CROCKETT	639.00	702.46	0.91
CUMBERLAND	642.00	730.28	0.88
DAVIDSON-NASHVILLE	1042.00	771.83	1.35
DECATUR	644.00	687.37	0.94
DEKALB	732.00	694.71	1.05
DICKSON	548.00	716.67	0.76
DYER	717.00	734.15	0.98
FAYETTE	800.00	707.29	1.13
FENTRESS	655.00	672.19	0.97
FRANKLIN	649.00	681.05	0.95
GIBSON	713.00	714.20	1.00
GILES	717.00	695.45	1.03
GRAINGER	560.00	633.57	0.88
GREENE	850.00	703.78	1.21
GRUNDY	648.00	645.17	1.00
HAMBLEN	780.00	760.30	1.03
HAMILTON	834.00	737.26	1.13
HANCOCK	709.00	643.98	1.10
HARDEMAN	649.00	704.81	0.92
HARDIN	676.00	726.23	0.93
HAWKINS	660.00	692.13	0.95
HAYWOOD	730.00	731.09	1.00
HENDERSON	633.00	699.87	0.90
HENRY	751.00	716.16	1.05
HICKMAN	650.00	696.35	0.93
HOUSTON	629.00	667.62	0.94
HUMPHREYS	712.00	754.05	0.94
JACKSON	752.00	668.95	1.12
JEFFERSON	634.00	679.94	0.93
JOHNSON	712.00	640.04	1.11
KNOX	843.00	738.89	1.14
LAKE	800.00	711.90	1.12
LAUDERDALE	644.00	693.11	0.93
LAWRENCE	633.00	705.37	0.90
LEWIS	570.00	689.53	0.83

TABLE 3 (continued)

NAME	EFFORT[1]	ABILITY[2]	RATIO
LINCOLN	691.00	676.00	1.02
LOUDON	733.00	679.79	1.08
MCMINN	720.00	716.03	1.01
MCNAIRY	705.00	701.49	1.01
MACON	699.00	703.82	0.99
MADISON	713.00	732.53	0.97
MARION	681.00	683.64	1.00
MARSHALL	658.00	687.36	0.96
MAURY	643.00	731.60	0.88
MEIGS	718.00	698.29	1.03
MONROE	641.00	668.25	0.96
MONTGOMERY	664.00	679.64	0.98
MOORE	706.00	711.32	0.99
MORGAN	721.00	658.84	1.09
OBION	701.00	734.14	0.95
OVERTON	0.00	0.00	0.00
PERRY	791.00	718.13	1.10
PICKETT	815.00	673.06	1.21
POLK	934.00	781.24	1.20
PUTNAM	718.00	712.24	1.01
RHEA	676.00	685.26	0.99
ROANE	693.00	721.59	0.96
ROBERTSON	663.00	703.23	0.94
RUTHERFORD	709.00	719.73	0.99
SCOTT	720.00	685.18	1.05
SEQUATCHIE	633.00	686.09	0.92
SEVIER	573.00	760.27	0.75
SHELBY	980.00	728.98	1.34
SMITH	668.00	703.38	0.95
STEWART	755.00	676.13	1.12
SULLIVAN	822.00	779.26	1.05
SUMNER	623.00	700.24	0.89
TIPTON	688.00	712.10	0.97
TROUSDALE	629.00	748.90	0.84
UNICOI	661.00	675.32	0.98
UNION	530.00	659.22	0.80
VAN BUREN	687.00	631.00	1.09
WARREN	632.00	696.96	0.91
WASHINGTON	699.00	726.68	0.96
WAYNE	614.00	705.78	0.87
WEAKLEY	689.00	697.28	0.99
WHITE	740.00	698.18	1.06
WILLIAMSON	699.00	707.10	0.99
WILSON	592.00	708.36	0.84

NOTE: Insufficient data for Overton County.

SOURCE: 1. Tennessee Department of Education, Annual Statistical Report (for scholastic year ending June 30, 1975, 1975, Tables 10 and 37.

2. Calculated from data located in Appendix 1.

TABLE 4

PER PUPIL EXPENDITURES,
EFFORT AND ABILITY BY SCHOOL DISTRICTS

Name	Effort[1]	Ability[2]	Ratio	State Aid Per Pupil	Local Cost Per Pupil	State Percent of Cost	With Maximum and Minimum State Assistance: State Aid Per Pupil	With Maximum and Minimum State Assistance: Local Cost Per Pupil	With Maximum and Minimum State Assistance: State Percent of Cost
Anderson	1,003	632.56	1.59	890.40	112.60	.89	700.00	303.00	.70
Clinton	704	745.47	0.94	526.40	177.60	.75	526.40	177.60	.75
Oak Ridge	1,106	756.53	1.46	817.60	288.40	.74	700.00	406.00	.63
Bedford	615	685.57	0.90	504.00	111.00	.82	504.00	111.00	.82
Benton	622	705.11	0.88	492.80	129.20	.79	492.80	129.20	.79
Bledsoe	663	665.31	1.00	560.00	103.00	.84	560.00	103.00	.84
Blount	693	680.59	1.02	571.20	121.80	.82	571.20	121.80	.82
Alcoa	1,112	1,091.23	1.02	571.20	540.80	.51	571.20	540.80	.51
Maryville	803	721.76	1.11	621.60	100.16	.77	621.60	100.16	.77
Bradley	642	687.92	0.93	520.80	121.20	.81	520.80	121.20	.81
Cleveland	850	757.46	1.12	627.20	222.80	.74	627.20	222.80	.74
Campbell	669	686.83	0.97	543.20	125.80	.81	543.20	125.80	.81
Cannon	652	657.69	0.99	554.40	97.60	.85	554.40	97.60	.85
Carroll	865	664.91	1.30	728.00	137.00	.84	700.00	165.00	.81
Bruceton-Hollow Rock	0	0.00	0.00						
Huntingdon	556	750.34	0.74	414.40	141.60	.75	420.00	136.00	.76
McKenzie	624	708.22	0.88	492.80	131.20	.79	492.80	131.20	.79
Carter	680	632.89	1.07	599.20	120.80	.88	599.20	120.80	.88
Elizabethton	0	0.00	0.00						
Cheatham	566	696.99	0.81	453.60	112.40	.80	453.60	112.40	.80
Chester	562	698.64	0.80	448.00	114.00	.80	448.00	114.00	.80
Claiborne	692	667.46	1.04	582.40	109.60	.84	582.40	109.60	.84
Clay	903	656.08	1.38	772.80	130.20	.86	700.00	203.00	.78
Cocke	606	666.74	0.91	509.60	95.40	.84	509.60	95.40	.84
Newport	636	786.23	0.81	453.60	182.40	.71	453.60	182.40	.71
Coffee	636	685.45	0.93	520.80	115.20	.82	520.80	115.20	.82
Manchester	746	749.54	1.00	560.00	186.00	.75	560.00	186.00	.75
Tullahoma	792	724.11	1.09	610.40	181.60	.77	610.40	181.60	.77

TABLE 4 (continued)

Name	Effort[1]	Ability[2]	Ratio	State Aid Per Pupil	Local Cost Per Pupil	State Percent of Cost	With Maximum and Minimum State Assistance: State Aid Per Pupil	With Maximum and Minimum State Assistance: Local Cost Per Pupil	With Maximum and Minimum State Assistance: State Percent of Cost
Crockett	664	724.70	0.92	515.20	148.80	.78	515.20	148.80	.78
Alamo	600	705.87	0.85	476.00	124.00	.79	476.00	124.00	.79
Bells	609	721.41	0.84	470.40	138.60	.77	470.40	138.60	.77
Friendship	677	706.49	0.96	537.60	139.40	.79	537.60	139.40	.79
Maury City	0	0.00	0.00						
Cumberland	642	738.17	0.87	487.20	154.80	.76	487.20	154.80	.76
Davidson-Nashville	1,042	773.09	1.35	756.00	286.00	.73	700.00	342.00	.67
Decatur	644	692.28	0.93	520.80	123.20	.81	520.80	123.20	.81
DeKalb	732	701.51	1.04	582.40	149.60	.80	582.40	149.60	.80
Dickson	548	719.57	0.76	425.60	122.40	.78	425.60	122.40	.78
Dyer	762	726.33	1.05	588.00	174.00	.77	588.00	174.00	.77
Dyersburg	667	753.86	0.88	492.80	174.20	.74	492.80	174.20	.74
Fayette	800	722.30	1.11	621.60	178.40	.78	621.60	178.40	.78
Fentress	655	676.43	0.97	543.20	111.80	.83	543.20	111.80	.83
Franklin	649	683.92	0.95	532.00	117.00	.82	532.00	117.00	.82
Gibson	748	705.23	1.06	593.60	154.40	.79	593.60	154.40	.79
Humboldt	678	713.13	0.95	532.00	146.00	.79	532.00	146.00	.79
Milan	674	761.28	0.89	498.40	175.60	.74	498.40	175.60	.74
Trenton	0	0.00	0.00						
Giles	717	698.47	1.03	576.80	140.20	.80	576.80	140.20	.80
Grainger	560	638.60	0.88	492.80	67.20	.88	492.80	67.20	.88
Greene	680	669.10	1.02	571.20	108.80	.84	571.20	108.80	.84
Greeneville	1,256	810.81	1.55	868.00	388.00	.69	700.00	556.00	.56
Grundy	648	647.70	1.00	560.00	88.00	.86	560.00	88.00	.86
Hamblen	682	719.74	0.95	532.00	150.00	.78	532.00	150.00	.78
Morristown	863	815.30	1.06	593.60	269.40	.69	593.60	269.40	.69
Hamilton	766	694.09	1.10	616.00	150.00	.80	616.00	150.00	.80
Chattanooga	909	766.20	1.19	666.40	242.60	.73	666.40	242.60	.73

TABLE 4 (continued)

Name	Effort[1]	Ability[2]	Ratio	State Aid Per Pupil	Local Cost Per Pupil	State Percent of Cost	With Maximum and Minimum State Assistance: State Aid Per Pupil	With Maximum and Minimum State Assistance: Local Cost Per Pupil	With Maximum and Minimum State Assistance: State Percent of Cost
Hancock	709	651.36	1.09	610.40	98.60	.86	610.40	98.60	.86
Hardeman	649	715.80	0.91	509.60	139.40	.79	509.60	139.40	.79
Hardin	676	734.01	0.92	515.20	160.80	.76	515.20	160.80	.76
Hawkins	661	685.93	0.96	436.80	123.40	.81	537.60	123.40	.81
Rogersville	657	843.87	0.78	548.80	220.20	.66	436.80	220.20	.66
Haywood	730	742.25	0.98	526.40	181.20	.75	548.80	181.20	.75
Henderson	640	678.40	0.94	442.40	113.60	.82	526.40	113.60	.82
Lexington	607	767.17	0.79	593.60	164.60	.73	442.40	164.60	.73
Henry	740	694.93	1.06	576.80	146.40	.80	593.60	146.40	.80
Paris	783	757.24	1.03	515.20	206.20	.74	576.80	206.20	.74
Hickman	650	706.22	0.92	520.80	134.80	.79	515.20	134.80	.79
Houston	629	673.60	0.93	520.80	108.20	.83	520.80	108.20	.83
Humphreys	712	766.67	0.93	520.80	91.20	.73	520.80	91.20	.73
Jackson	752	678.27	1.11	621.60	130.40	.83	621.60	130.40	.83
Jefferson	634	688.49	0.92	515.20	118.80	.81	515.20	118.80	.81
Johnson	712	641.75	1.11	621.60	90.40	.87	621.60	90.40	.87
Knox	780	712.61	1.09	610.40	169.60	.78	610.40	169.60	.78
Knoxville	894	750.12	1.19	666.40	227.60	.75	666.40	227.60	.75
Lake	800	720.00	1.11	621.60	178.40	.78	621.60	178.40	.78
Lauderdale	644	701.13	0.92	515.20	128.80	.80	515.20	128.80	.80
Lawrence	633	710.09	0.89	498.40	134.60	.79	498.40	134.60	.79
Lewis	570	692.55	0.82	459.20	110.80	.81	459.20	110.80	.81
Lincoln	680	648.81	1.05	588.00	92.00	.86	588.00	92.00	.86
Fayetteville	731	752.77	0.97	543.20	187.80	.74	543.20	187.80	.74
Loudon	705	677.16	1.04	582.40	122.60	.83	582.40	122.60	.83
Lenoir City	789	713.52	1.11	621.60	167.40	.79	621.60	167.40	.79

TABLE 4 (continued)

Name	Effort[1]	Ability[2]	Ratio	State Aid Per Pupil	Local Cost Per Pupil	State Percent of Cost	With Maximum and Minimum State Assistance: State Aid Per Pupil	With Maximum and Minimum State Assistance: Local Cost Per Pupil	With Maximum and Minimum State Assistance: State Percent of Cost
McMinn	701	694.32	1.01	565.60	135.40	.81	565.60	135.40	.81
Athens	760	761.57	1.00	560.00	200.00	.74	560.00	200.00	.74
Etowah	0	0.00	0.00						
McNairy	705	709.22	0.99	554.40	150.60	.79	554.40	150.60	.79
Macon	699	714.00	0.98	548.80	150.20	.79	548.80	150.20	.79
Madison	652	689.12	0.95	532.00	120.00	.82	532.00	120.00	.82
Jackson	773	758.24	1.02	571.20	201.80	.74	571.20	201.80	.74
Marion	681	684.92	0.99	554.40	126.60	.81	554.40	126.60	.81
Marshall	658	691.31	0.95	532.00	126.00	.81	532.00	126.00	.81
Maury	643	735.50	0.87	487.20	155.80	.76	487.20	155.80	.76
Meigs	718	714.09	1.01	565.60	152.40	.79	565.60	152.40	.79
Monroe	643	653.00	0.98	548.80	94.20	.85	548.80	94.20	.85
Sweetwater	633	750.17	0.84	470.40	162.60	.74	470.40	162.60	.74
Montgomery	664	676.21	0.98	548.80	115.20	.83	548.80	115.20	.83
Moore	706	730.82	0.97	543.20	162.80	.77	532.20	162.80	.77
Morgan	721	666.09	1.08	604.80	116.20	.84	604.80	116.20	.84
Obion	662	737.37	0.90	504.00	158.00	.76	504.00	158.00	.76
Union City	795	749.23	1.06	593.60	201.40	.75	593.60	201.40	.75
Overton	0	0.00	0.00						
Perry	791	733.36	1.08	604.80	186.20	.76	604.80	186.20	.76
Pickett	815	680.15	1.20	672.00	143.00	.82	672.00	143.00	.82
Polk	934	809.56	1.15	644.00	290.00	.69	644.00	290.00	.69
Putnam	718	713.16	1.01	565.60	152.40	.79	565.60	152.40	.79
Rhea	694	668.41	1.04	582.40	111.60	.84	582.40	111.60	.84
Dayton	574	762.36	0.75	420.00	154.00	.73	420.00	154.00	.73
Roane	672	715.28	0.94	526.40	145.60	.78	526.40	145.60	.78
Harriman	747	776.33	0.96	537.60	209.40	.72	537.60	209.40	.72

TABLE 4 (continued)

Name	Effort[1]	Ability[2]	Ratio	State Aid Per Pupil	Local Cost Per Pupil	State Percent of Cost	With Maximum and Minimum State Assistance		
							State Aid Per Pupil	Local Cost Per Pupil	State Percent of Cost
Robertson	663	708.41	0.94	526.40	136.60	.79	526.40	136.60	.79
Rutherford	690	707.74	0.97	543.20	146.80	.79	543.20	146.80	.79
Murfreesboro	788	743.59	1.06	593.60	194.40	.75	593.60	194.40	.75
Scott	786	691.82	1.14	638.40	147.60	.81	638.40	147.60	.81
Oneida	0	0.00	0.00						
Sequatchie	633	692.11	0.91	509.60	123.40	.81	509.60	123.40	.81
Sevier	573	763.65	0.75	420.00	153.00	.73	420.00	153.00	.73
Shelby	802	808.81	0.99	554.40	247.60	.69	554.40	247.60	.69
Memphis	1,013	720.71	1.41	789.60	223.40	.78	700.00	313.00	.69
Smith	668	710.78	0.94	526.40	141.60	.79	526.40	141.60	.79
Stewart	755	684.61	1.10	616.00	139.00	.82	616.00	139.00	.82
Sullivan	739	755.72	0.98	548.80	190.20	.74	548.80	190.20	.74
Bristol	948	751.58	1.26	705.60	242.40	.74	700.00	242.40	.74
Kingsport	979	901.96	1.09	610.40	368.60	.62	610.40	368.60	.62
Sumner	623	706.98	0.88	492.80	130.20	.79	492.80	130.20	.79
Tipton	653	701.84	0.93	520.80	132.20	.80	520.80	132.20	.80
Covington	930	801.16	1.16	649.60	280.40	.70	649.60	280.40	.70
Trousdale	629	750.29	0.84	470.40	158.60	.75	470.40	158.60	.75
Unicoi	661	681.48	0.97	543.20	117.80	.82	543.20	117.80	.82
Union	530	666.55	0.80	448.00	82.00	.85	448.00	82.00	.85
Van Buren	687	638.01	1.08	604.80	82.20	.88	604.80	82.20	.88
Warren	632	697.43	0.91	509.60	122.40	.81	509.60	122.40	.81
Washington	681	683.29	1.00	560.00	121.00	.82	560.00	121.00	.82
Johnson City	723	770.37	0.94	526.40	196.60	.73	526.40	196.60	.73

TABLE 4 (continued)

Name	Effort[1]	Ability[2]	Ratio	State Aid Per Pupil	Local Cost Per Pupil	State Percent of Cost	With Maximum and Minimum State Assistance: State Aid Per Pupil	With Maximum and Minimum State Assistance: Local Cost Per Pupil	With Maximum and Minimum State Assistance: State Percent of Cost
Wayne	614	717.39	0.86	481.60	132.40	.79	481.60	132.40	.79
Weakley	689	703.72	0.98	548.80	140.20	.80	548.80	140.20	.80
White	740	700.17	1.06	593.60	146.40	.80	593.60	146.40	.80
Williamson	685	702.81	0.97	543.20	141.80	.79	543.20	141.80	.79
Franklin	747	747.10	1.00	560.00	187.00	.75	560.00	187.00	.75
Wilson	576	700.92	0.82	459.20	116.80	.80	459.20	116.80	.80
Lebanon	631	749.29	0.84	470.40	160.60	.75	470.40	160.60	.75

NOTE: For school districts with insufficient data available, either zero is used or they are omitted entirely.

SOURCE: 1. Tennessee Department of Education, Annual Statistical Report (for the scholastic year ending June 30, 1975).

2. Calculated from data located in Appendix 2.

APPENDIX I

COUNTY DATA FOR EFFORT-ABILITY RANKING

APPENDIX I

COUNTY DATA FOR EFFORT-ABILITY RANKING

Counties	Population[1]	Net Enrollment[2]	Per Capita Property Value[3]	Per Capita Sales[4]	Per Capita Federal Revenue Sharing[5]
Anderson	61,900	15,610	8,551	2,705	10
Bedford	25,700	5,646	7,866	2,315	12
Benton	12,700	2,966	10,526	2,032	12
Bledsoe	8,500	1,933	8,128	1,150	23
Blount	69,800	15,254	12,446	2,494	12
Bradley	58,500	13,537	10,987	2,598	13
Campbell	30,600	7,814	7,822	2,401	23
Cannon	9,300	2,018	6,427	1,581	12
Carroll	26,400	6,030	8,394	1,871	8
Carter	46,200	10,372	6,114	1,562	19
Cheatham	16,400	4,667	11,074	1,351	11
Chester	11,100	2,366	9,626	2,135	14
Claiborne	22,400	5,133	7,532	1,548	11
Clay	6,700	1,552	7,298	1,078	29
Cocke	27,900	6,437	10,019	1,979	21
Coffee	34,200	8,819	10,640	2,545	15
Crockett	14,700	3,773	12,932	1,350	21
Cumberland	24,200	5,950	13,532	2,275	17
Davidson-Nashville	446,900	84,432	14,270	3,708	20
Decatur	9,600	2,108	9,711	1,786	11
DeKalb	12,400	2,471	10,713	1,757	8
Dickson	26,300	6,462	10,978	2,555	14
Dyer	31,700	7,375	12,849	2,652	24
Fayette	23,300	6,046	14,233	1,123	28
Fentress	14,000	2,903	8,329	1,623	26
Franklin	28,800	6,422	8,503	1,923	15
Gibson	47,700	10,816	11,810	2,186	18
Giles	22,700	5,005	9,548	2,164	18
Grainger	15,600	3,359	5,908	853	6

APPENDIX I

(Continued)

Counties	Population[1]	Net Enrollment[2]	Per Capita Property Value[3]	Per Capita Sales[4]	Per Capita Federal Revenue Sharing[5]
Greene	50,100	10,877	11,102	1,996	18
Grundy	12,200	2,838	5,905	1,321	23
Hamblen	43,400	10,374	14,687	3,109	17
Hamilton	264,900	54,344	11,769	3,127	23
Hancock	6,500	1,455	7,387	793	30
Hardeman	22,700	5,573	12,764	1,499	15
Hardin	19,600	4,587	13,212	2,216	21
Hawkins	37,300	8,521	11,942	1,255	13
Haywood	20,600	5,103	14,642	1,948	19
Henderson	19,200	4,468	10,156	2,145	9
Henry	25,400	5,563	11,229	2,453	27
Hickman	13,500	2,999	11,818	1,465	19
Houston	6,300	1,507	8,573	1,360	13
Humphreys	15,000	3,673	16,701	2,205	14
Jackson	8,400	1,752	9,742	1,035	24
Jefferson	27,200	5,958	10,255	1,311	12
Johnson	12,900	2,681	5,286	1,315	13
Knox	293,400	62,114	10,666	3,550	20
Lake	7,700	1,960	12,324	1,927	25
Lauderdale	22,100	5,835	10,996	1,601	21
Lawrence	32,400	7,233	10,781	2,164	25
Lewis	7,900	1,807	9,137	2,059	15
Lincoln	25,700	6,079	8,108	1,848	16
Loudon	26,400	5,786	8,992	1,714	10
McMinn	39,000	9,244	11,719	2,289	16
McNairy	20,300	4,528	11,484	1,780	20

APPENDIX I
(Continued)

Counties	Population[1]	Net Enrollment[2]	Per Capita Property Value[3]	Per Capita Sales[4]	Per Capita Federal Revenue Sharing[5]
Macon	13,500	2,653	12,437	1,565	24
Madison	71,100	15,355	10,750	3,267	21
Marion	21,800	5,522	8,100	2,156	12
Marshall	18,000	3,793	9,287	1,923	15
Maury	45,900	10,978	12,335	2,716	24
Meigs	6,100	1,507	13,862	881	19
Monroe	25,400	6,103	7,318	1,792	27
Montgomery	73,300	15,639	6,374	2,556	12
Moore	3,500	925	15,959	726	8
Morgan	14,500	3,796	8,372	1,072	17
Obion	32,700	7,416	13,750	2,360	23
Overton	15,700	3,653	0	1,978	19
Perry	5,800	1,165	15,052	1,294	21
Pickett	4,200	866	9,308	1,341	16
Polk	12,400	2,877	23,647	1,049	28
Putnam	39,700	8,190	10,032	2,683	20
Rhea	20,200	4,796	8,882	1,970	14
Roane	41,000	9,619	12,385	2,297	15
Robertson	32,000	7,851	10,783	2,077	12
Rutherford	67,100	15,773	11,534	2,498	17
Scott	16,600	4,580	8,708	2,023	36
Sequatchie	7,200	1,755	9,867	1,684	19
Sevier	32,400	7,563	14,153	3,281	16
Shelby	736,800	149,021	11,139	2,998	29
Smith	13,400	3,146	11,509	1,848	14
Stewart	8,100	1,803	9,967	1,251	14
Sullivan	124,400	30,784	18,101	2,766	15
Sumner	70,500	18,074	11,054	1,873	12
Tipton	29,900	8,199	12,842	1,767	21
Trousdale	5,300	1,172	12,724	3,286	29

APPENDIX I

(Continued)

Counties	Population[1]	Net Enrollment[2]	Per Capita Property Value[3]	Per Capita Sales[4]	Per Capita Federal Revenue Sharing[5]
Unicoi	15,700	3,542	9,165	1,478	14
Union	10,300	2,306	8,428	1,069	9
Van Buren	4,100	937	6,370	600	18
Warren	29,700	6,917	8,831	2,457	10
Washington	79,800	17,369	10,572	3,089	47
Wayne	13,100	3,299	13,030	1,452	15
Weakley	30,500	5,649	10,776	1,840	20
White	17,000	3,480	9,403	2,321	18
Williamson	44,700	10,409	11,668	1,946	10
Wilson	44,600	10,486	11,686	1,991	7

SOURCES:

1. U.S. Department of Commerce, Bureau of the Census, Current Population Reports, Series P-25, No. 690, May 1977.

2. Tennessee Department of Education, Annual Statistical Report (for the scholastic year ending June 30, 1975), Table 10, pp. 92-95.

3. Tennessee Comptroller of the Treasury, Division of Property Assessments, Sales/Appraised Value Ratio Study Recapitulation, 1975; Tennessee Taxpayers Association, The 1975 Annual Survey of County, City and Town Government, November 1, 1976, pp. 38 ff.

4. Tennessee Department of Revenue, Retailing in Tennessee, 1975, Table 8.

5. U.S. Department of The Treasury, Office of Revenue Sharing, 5th Entitlement Period Allocations with Prior Period Adjustments, April 30, 1974, pp. 302-306.

APPENDIX 2

SCHOOL DISTRICT DATA FOR EFFORT-ABILITY RANKING

APPENDIX 2

SCHOOL DISTRICT DATA FOR EFFORT-ABILITY RANKING

School Districts	Population[1]	Net Enrollment[2]	Per Capita Property Value[3]	Per Capita Sales[4]
Anderson	29,700	8,495	7,033	0.37
Clinton	5,200	794	10,051	4,330
Oak Ridge	27,000	6,321	9,933	4,954
Bedford	25,700	5,646	7,866	2,315
Benton	12,700	2,966	10,526	2,032
Bledsoe	8,500	1,933	8,128	1,150
Blount	44,200	11,141	10,647	717
Alcoa	6,900	1,425	33,490	10,733
Maryville	18,700	2,688	8,934	3,654
Bradley	31,100	9,590	11,487	687
Cleveland	27,400	3,947	10,419	4,767
Campbell	30,600	7,814	7,822	2,401
Cannon	9,300	2,018	6,427	1,581
Carroll	15,400	2,021	9,047	686
Bruceton-Hollow Rk	2,200	998	5,760	0.00
Huntingdon	3,900	1,529	8,976	5,099
McKenzie	4,900	1,482	7,060	3,865
Carter	33,600	7,549	6,114	461
Elizabethton	12,600	2,823	0.00	4,498
Cheatham	16,400	4,667	11,074	1,351
Chester	11,100	2,366	9,626	2,135
Claiborne	22,400	5,133	7,532	1,548
Clay	6,700	1,552	7,298	1,078
Cocke	20,300	5,594	9,440	590
Newport	7,600	843	11,567	5,687
Coffee	11,800	3,443	11,783	417
Manchester	7,300	1,425	10,591	4,278
Tullahoma	15,100	3,951	9,770	3,371

APPENDIX 2

(Continued)

School Districts	Population[1]	Net Enrollment[2]	Per Capita Property Value[3]	Per Capita Sales[4]
Crockett	9,300	1,347	15,680	547
Alamo	2,500	803	8,142	3,222
Bells	1,600	644	9,069	3,571
Friendship	400	371	9,734	2,485
Maury City	900	608	6,134	0.00
Cumberland	24,200	5,950	13,532	2,275
Davidson-Nashville	446,900	84,432	14,270	3,708
Decatur	9,600	2,108	9,711	1,768
DeKalb	12,400	2,471	10,713	1,757
Dickson	26,300	6,462	10,978	2,555
Dyer	17,000	3,875	15,379	776
Dyersburg	14,700	3,500	9,923	4,822
Fayette	23,300	6,046	14,233	1,123
Fentress	14,000	2,903	8,329	1,623
Franklin	28,800	6,422	8,503	1,923
Gibson	26,800	5,500	13,036	826
Humboldt	10,100	2,865	9,526	2,926
Milan	6,900	2,451	10,961	4,701
Trenton	3,900	0.00	10,798	5,167
Giles	22,700	5,005	9,548	2,164
Grainger	15,600	3,359	5,908	853
Greene	35,700	7,656	10,057	413
Greeneville	14,400	3,221	13,694	5,920
Grundy	12,200	2,838	5,905	1,321
Hamblen	22,700	4,778	15,179	535
Morristown	20,700	5,596	14,147	5,931
Hamilton	102,900	28,555	10,247	1,602
Chattanooga	162,000	25,789	12,736	4,096

APPENDIX 2

(Continued)

School Districts	Population[1]	Net Enrollment[2]	Per Capita Property Value[3]	Per Capita Sales[4]
Hancock	6,500	1,455	7,387	793
Hardeman	22,700	5,573	12,764	1,499
Hardin	19,600	4,587	13,212	2,216
Hawkins	33,200	7,827	11,516	571
Rogersville	4,100	694	15,393	6,794
Haywood	20,600	5,103	14,642	1,948
Henderson	13,700	3,557	10,354	746
Lexington	5,500	911	9,662	5,630
Henry	15,200	4,074	12,384	613
Paris	10,200	1,489	9,509	5,195
Hickman	13,500	2,999	11,818	1,465
Houston	6,300	1,507	8,573	1,360
Humphreys	15,000	3,673	16,701	2,205
Jackson	8,400	1,752	9,742	1,035
Jefferson	27,200	5,958	10,255	1,311
Johnson	12,900	2,681	5,286	1,315
Knox	110,000	27,743	12,229	1,594
Knoxville	183,400	34,371	9,729	4,724
Lake	7,700	1,960	12,324	1,927
Lauderdale	22,100	5,835	10,996	1,601
Lawrence	32,400	7,233	10,781	2,164
Lewis	7,900	1,807	9,137	2,059
Lincoln	18,300	4,845	7,915	407
Fayetteville	7,400	1,234	8,587	5,411
Loudon	21,100	3,840	9,527	1,082
Lenior City	5,300	1,946	6,863	4,232

APPENDIX 2

(Continued)

School Districts	Population[1]	Net Enrollment[2]	Per Capita Property Value[3]	Per Capita Sales[4]
McMinn	22,600	6,707	12,565	494
Athens	12,700	2,026	9,967	5,196
Etowah	3,700	511	0.00	3,280
McNairy	20,300	4,528	11,484	1,780
Macon	13,500	2,653	12,437	1,565
Madison	27,700	7,609	11,446	768
Jackson	43,400	7,746	10,305	4,862
Marion	21,800	5,522	8,106	2,166
Marshall	18,000	3,793	9,287	1,923
Maury	45,900	10,978	12,335	2,716
Meigs	6,100	1,507	13,862	881
Monroe	20,900	4,747	6,673	1,222
Sweetwater	4,500	1,356	10,314	4,444
Montgomery	73,300	15,639	6,374	2,556
Moore	3,500	925	15,959	726
Morgan	14,500	3,796	8,372	1,072
Obion	20,200	5,230	16,120	984
Union City	12,500	2,186	9,922	4,585
Overton	15,700	3,653	0.00	1,978
Perry	5,800	1,165	15,052	1,294
Pickett	4,200	866	9,308	1,341
Polk	12,400	2,877	23,647	1,049
Putnam	39,700	8,190	10,032	2,683
Rhea	15,900	4,080	9,064	857
Dayton	4,300	716	8,210	6,085
Roane	32,600	6,891	13,005	1,356
Harriman	8,400	2,728	9,978	5,947
Robertson	32,000	7,851	10,783	2,077
Rutherford	37,200	12,670	13,149	900
Murfreesboro	29,900	3,103	9,526	4,487

APPENDIX 2

(Continued)

School Districts	Population[1]	Net Enrollment[2]	Per Capita Property Value[3]	Per Capita Sales[4]
Scott	13,900	2,997	8,320	2,416
Oneida	2,700	1,583	10,704	0.00
Sequatchie	7,200	1,755	9,867	1,684
Sevier	32,400	7,563	14,153	3,281
Shelby	75,500	23,923	20,706	2,431
Memphis	661,300	125,098	10,047	3,063
Smith	13,400	3,146	11,509	1,848
Stewart	8,100	1,803	9,967	1,251
Sullivan	74,400	19,550	18,014	1,010
Bristol	27,000	4,808	12,371	3,523
Kingsport	33,000	6,426	22,985	6,105
Sumner	70,500	18,074	11,054	1,873
Tipton	23,900	7,180	13,055	643
Covington	6,000	1,019	11,994	6,246
Trousdale	5,300	1,172	12,724	3,286
Unicoi	15,700	3,542	9,165	1,478
Union	10,300	2,306	8,428	1,069
Van Buren	4,100	937	6,370	600
Warren	29,700	6,917	8,831	2,457
Washington	40,500	9,812	10,608	874
Johnson City	39,300	7,557	10,536	5,372
Wayne	13,100	3,299	13,030	1,452
Weakley	30,500	5,649	10,776	1,840
White	17,000	3,480	9,403	2,321
Williamson	33,200	8,111	12,487	967
Franklin	11,500	2,298	9,307	4,773

APPENDIX 2

(Continued)

School Districts	Population[1]	Net Enrollment[2]	Per Capita Property Value[3]	Per Capita Sales[4]
Wilson	31,400	7,503	12,813	713
Lebanon	13,200	2,983	9,003	5,032

NOTE: Some school districts are omitted due to a lack of significant data. Zeros denote no data available.

SOURCES:

1. U.S. Department of Commerce, Bureau of the Census, Current Population Reports, Series P-25, No. 690, May 1977.
2. Tennessee Department of Education, Annual Statistical Report (for the scholastic year ending June 30, 1975), Table 10, pp. 92-95.
3. Tennessee Comptroller of the Treasury, Division of Property Assessments, Sales/Appraised Value Ratio Study Recapitulation, 1975; Tennessee Taxpayers Association, The 1975 Annual Survey of County, City, and Town Government, November 1, 1976, pp. 38 ff, pp. 60 ff.
4. Tennessee Department of Revenue, Retailing in Tennessee, 1975, Table 8.